

**Credit for Employer-Provided Childcare
Facilities and Services**

▶ **Attach to your tax return.**

OMB No. 1545-1809

2005

Attachment
Sequence No. **131**

Identifying number

Part I **Current Year Credit** (Members of controlled groups or businesses under common control, see instructions.)

1	Qualified childcare facility expenditures paid or incurred (see instructions)	1			
2	Enter 25% (.25) of line 1	2			
3	Qualified childcare resource and referral expenditures paid or incurred	3			
4	Enter 10% (.10) of line 3	4			
5	Form 8882 credits from pass-through entities (if more than one entity, see instructions):				
	If you are a—	Then enter the total of the current year credits from—			
a	Shareholder	Schedule K-1 (Form 1120S), box 13, code F, G, or U			
b	Partner	Schedule K-1 (Form 1065), box 15, code F, G, or U			
c	Beneficiary	Schedule K-1 (Form 1041), box 13, code N			
		EIN of pass-through entity			
6	Add lines 2, 4, and 5	6			
7	Current year credit. Enter the smaller of line 6 or \$150,000 (S corporations, partnerships, estates, and trusts, see instructions)	7			

Part II **Allowable Credit** (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

8	Regular tax before credits:				
	• Individuals. Enter the amount from Form 1040, line 44				
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return				
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return				
9	Alternative minimum tax:				
	• Individuals. Enter the amount from Form 6251, line 35				
	• Corporations. Enter the amount from Form 4626, line 14				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56				
10	Add lines 8 and 9	10			
11a	Foreign tax credit	11a			
b	Credits from Form 1040, lines 48 through 54	11b			
c	Possessions tax credit (Form 5735, line 17 or 27)	11c			
d	Nonconventional source fuel credit (Form 8907, line 23)	11d			
e	Other specified credits (see instructions)	11e			
f	Add lines 11a through 11e	11f			
12	Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17	12			
13	Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0-	13			
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14			
15	Tentative minimum tax (see instructions):				
	• Individuals. Enter the amount from Form 6251, line 33				
	• Corporations. Enter the amount from Form 4626, line 12				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	15			
16	Enter the greater of line 14 or line 15	16			
17	Subtract line 16 from line 12. If zero or less, enter -0-	17			
18	Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions	18			